WHAT IS CLAIMED IS:

1. A structure supporting a differential rotatably, comprising: an inner ring arranged at said differential;

an outer ring arranged at an external peripheral portion formed to surround said differential; and

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a rolling element rolling between said inner ring and said outer ring, wherein at least one of said inner ring, said outer ring and said rolling element has a carbo nitrided layer and has an austenite grain number falling within a range exceeding 10.

- 2. The structure of claim 1, wherein said differential is supported by a tapered roller bearing rotatably.
- 3. The structure of claim 1, wherein said differential is supported by a deep groove ball bearing rotatably.
 - 4. A structure supporting a differential rotatably, comprising: an inner ring arranged at said differential;

an outer ring arranged at an external peripheral portion formed to surround said differential; and

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a rolling element rolling between said inner ring and said outer ring, wherein at least one of said inner ring, said outer ring and said rolling element has a carbo-nitrided layer and provides a fracture stress value of no less than 2650 MPa.

- 5. The structure of claim 4, wherein said differential is supported by a tapered roller bearing rotatably.
- 6. The structure of claim 4, wherein said differential is supported by a deep groove ball bearing rotatably.
 - 7. A structure supporting a differential rotatably, comprising:

an inner ring arranged at said differential;

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an outer ring arranged at an external peripheral portion formed to surround said differential; and

a rolling element rolling between said inner ring and said outer ring, wherein at least one of said inner ring, said outer ring and said rolling element has a carbo-nitrided layer and has a hydrogen content of no more than 0.5 ppm.

- 8. The structure of claim 7, wherein said differential is supported by a tapered roller bearing rotatably.
- 9. The structure of claim 7, wherein said differential is supported by a deep groove ball bearing rotatably.
- 10. A component of a differential including a gear capable of operating two wheels at different rates, respectively, and a shaft linked to said gear, said component having a nitrogen enriched layer and an austenite grain size number exceeding 10.
- 11. A component of a differential including a gear capable of operating two wheels at different rates, respectively, and a shaft linked to said gear, said component having a nitrogen enriched layer and providing a fracture stress value of no less than 2650 MPa.
- 12. A component of a differential including a gear capable of operating two wheels at different rates, respectively, and a shaft linked to said gear, said component having a nitrogen enriched layer and a hydrogen content of no more than 0.5 ppm.
- 13. A method of manufacturing a structure supporting a differential rotatably, including an inner ring arranged at said differential, an outer ring arranged at an external peripheral portion formed to surround said differential, and a rolling element rolling between said inner

- ring and said outer ring, wherein steel is carbo-nitrided at a temperature higher than an A₁ transformation point and then cooled to a temperature lower than said A₁ transformation point, and the steel is subsequently again heated to a range of temperature of no less than said A₁ transformation point and less than said temperature applied to carbo-nitride the steel and the steel is then quenched to produce at least any one of said inner ring, said outer ring and said rolling element.
 - 14. The method of claim 13, wherein said range of temperature is 790°C to 830°C.
 - 15. A method of manufacturing a component of a differential including a gear capable of operating two wheels at different rates, respectively, and a shaft linked to said gear, wherein steel is carbo-nitrided at a temperature higher than an A₁ transformation point and then cooled to a temperature lower than said A₁ transformation point, and the steel is subsequently again heated to a range of temperature of no less than said A₁ transformation point and less than said temperature applied to carbo-nitride the steel and the steel is then quenched to produce said component.

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16. The method of claim 15, wherein said range of temperature is 790°C to 830°C.